

## Transparency into completeness of cost (components) VERSUS transparency on how a seller's price is built

Whenever two people or businesses make a deal, the money one spends becomes the money the other earns: your cost is someone else's revenue. So, if you buy something for \$100, that's  $\$100$  of income for the seller. When a buyer asks for cost transparency, breaks down: what part covers materials, labor, rent, or profit.

True transparency takes understanding on both sides: prices aren't just numbers, they include risks, overhead, and effort. True transparency is complex. Even if a seller shows cost details, it can be hard to interpret:

- Which costs are direct (materials, labor)?
- Which are shared (marketing, R&D)?
- How are risks priced in?

So, transparency helps, but it doesn't always tell the full story.

To make it even more challenging... How to get cost transparency if there is no deal, if there is no seller's price? Think of the Diamond OA (Open Access) model that provides research to readers and authors for free, with no fees for either side.

Our poster will show how the data dictionary of the NISO Recommended Practice for OA Business Processes deals with this.

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Cost transparency in scientific publishing

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**Session Classification:** 3 Minute Madness